

Before a Private Letter Ruling can be issued, all of the requirements of 2 Ill. Adm. Code 1200.120(b) and (c) must be met. (This is a GIL).

June 25, 1999

Dear Xxxxx

This letter is in response to your letter dated May 10, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated and made inquiry as follows:

This letter is to inform you that we hereby authorize PERSON to act on behalf of our company in the capacity of Sales Tax Advisor. We specifically authorize PERSON to;

1. Submit requests for tax rulings and receive response from your department to tax rulings submitted,
2. Discuss and resolve any matters regarding the above stated rulings,
3. Prepare and sign tax remittance, refund, licensing and other tax related applications,
4. Discuss and resolve all matters regarding the applications noted in point 3 above,
5. Field all requests made by your department for additional information relating to all tax remittances, refunds and rulings, etc.

This authorization shall be in effect until further notice.

The Department does not accept blanket power of attorney forms that would apply to all interactions with the Department. A separate power of attorney is required for each specific tax return or correspondence for which you are requesting a power of attorney. A copy of IL-2848 Power of Attorney has been enclosed for your convenience.

When the Department receives letter ruling requests, Legal Services respond to General Information Letter requests without requiring a power of attorney. However, before a Private Letter Ruling can be issued, all of the requirements of 2 Ill. Adm. Code 1200.120(b) and (c) must be complied with. One of the requirements is that a properly executed power of attorney accompanies the Private Letter Ruling request.

A person responsible for filing tax returns and paying applicable taxes must

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complete the personal responsibility information included on the NUC-1 Business Registration form. An amended copy of this form must be submitted when information contained on the original NUC-1 has changed. A copy of the NUC-1 has been enclosed.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis  
Associate Counsel

MAJ:msk  
Enc.